

Employing on the average of six persons and more
than nine for the previous year \$100.00

Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.

Counties may not tax; cities and towns may.

SEC. 156. *Trading Stamps.*

Every person, firm, or corporation engaged in the business of issuing, selling, and/or delivering trading stamps, checks, receipts, certificates, tokens, or other similar devices to persons, firms, or corporations engaged in trade or business, with the understanding or agreement, expressed or implied, that the same shall be presented or given by the latter to their patrons as a discount, bonus, premium, or as an inducement to secure trade or patronage, and that the person, firm, or corporation selling and/or delivering the same will give to the persons presenting or promising the same, money or other thing of value, or any commission or preference in any way on account of the possession or presentation thereof, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for such license a tax of two hundred dollars (\$200.00).

Tax on trading stamps.

Definition.

Tax of \$200.

(a) This section shall not be construed to apply to a manufacturer or to a merchant who sells the goods, wares, or merchandise of such manufacturers, offering to present to the purchaser or customer a gift of certain value as an inducement to purchase such goods, wares, or merchandise.

Exceptions.

(b) Counties, cities, or towns may levy a license tax on the business taxed under this section not in excess of that levied by the State.

Counties, cities and towns may tax.

SEC. 157. *Process Tax.*

(a) In every indictment or criminal proceeding finally disposed of in the Superior Court, the party convicted or adjudged to pay the cost shall pay a tax of two dollars (\$2.00): *Provided*, that this tax shall not be levied in cases where the county is required to pay the cost, and in tax foreclosure suits.

Process tax of \$2 in criminal proceedings.

Not collectible from counties.

(b) At the time of suing out the summons in a civil action in the Superior Court or other court of record, or the docketing of an appeal from a lower court in the Superior Court, the plaintiff or the appellant shall pay a tax of two dollars: *Provided*, that this tax shall not be demanded of any plaintiff or appellant who has been duly authorized to sue or appeal in *forma pauperis*; but when, in cases brought or

When tax is collectible in civil actions.

Actions in *forma pauperis* excepted.